

Shiloh Falls Utilities, Inc.

*P. O. Box 1027
Savannah, Tennessee 38372-1027
(731) 925-8088 FAX (731) 926-2425*

March 18, 2005

Ms. Darlene Standley
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

04-00434

Dear Ms. Standley:

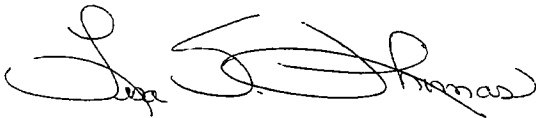
Shiloh Falls Utilities, Inc. offers the following responses to your letter dated March 16, 2005 and the survey contained therein:

1. Our company maintains no escrow accounts of any type.
2. Extensive system repairs or operations necessitated by an emergency situation would be funded through capital investment from the owners of the utility company.
3. Not applicable

Should you require further information, please contact me at the above address or phone number

Sincerely,

SHILOH FALLS UTILITIES, INC.



Lisa S Thomas